

F. No. CBIC-110266/1/2026-CX-VIII
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Order No. 01/2026-HSNS Cess

New Delhi, 29th January, 2026

In exercise of the powers under clause (l) of section 2 of the Health Security *se* National Security Cess Act, 2025 read with rule 3 of the Health Security *se* National Security Cess Rules 2026, the Central Board of Indirect Taxes and Customs hereby appoints—

- (a) Principal Chief Commissioners of HSNS Cess and Principal Directors General of HSNS Cess,
- (b) Chief Commissioners of HSNS Cess and Directors General of HSNS Cess,
- (c) Principal Commissioners of HSNS Cess and Principal Additional Directors General of HSNS Cess,
- (d) Commissioners of HSNS Cess and Additional Directors General of HSNS Cess,
- (e) Commissioners of HSNS Cess (Audit),
- (f) Commissioners of HSNS Cess (Appeals),
- (g) Additional Commissioners of HSNS Cess and Additional Directors of HSNS Cess,
- (h) Joint Commissioners of HSNS Cess and Joint Directors of HSNS Cess,
- (i) Deputy Commissioners of HSNS Cess and Deputy Directors of HSNS Cess,
- (j) Assistant Commissioners of HSNS Cess and Assistant Directors of HSNS Cess,
- (k) Superintendents of HSNS Cess

and the officers subordinate to them as HSNS Cess officers and vest them with all the powers under the said Act and the rules made thereunder, with respect to the jurisdiction specified in the Tables given below.

2. The officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) shall be deemed to be the officers appointed under the provisions of this Act.

3. The Principal Chief Commissioners of HSNS Cess or the Chief Commissioners of HSNS Cess, as the case may be, specified in column (2) of Table I, are hereby vested with the territorial jurisdiction over the—

- (a) Principal Commissioners of HSNS Cess and Commissioners of HSNS Cess, as the case may be, specified in the corresponding entry in column (3) of the said Table;
- (b) Commissioners of HSNS Cess (Appeals) specified in the corresponding entry in column (4) of the said Table;

(c) Commissioners of HSNS Cess (Audit) specified in the corresponding entry in column (5) of the said Table.

4. The Principal Commissioners of HSNS Cess or the Commissioners of HSNS Cess, as the case may be, specified in column (2) of Table II and the HSNS Cess officers subordinate to them, are hereby vested with the territorial jurisdiction specified in the corresponding entry in column (3) of the said Table.

5. The Commissioners of HSNS Cess (Appeals) specified in column (2) of Table III and the HSNS Cess officers subordinate to them are hereby vested with the territorial jurisdiction of the Principal Commissioners of HSNS Cess or the Commissioners of HSNS Cess, as the case may be, specified in the corresponding entry in column (3) of the said Table.

6. The Commissioners of HSNS Cess (Audit) specified in column (2) of Table IV and the HSNS Cess officers subordinate to them are hereby vested with the territorial jurisdiction of the Principal Commissioners of HSNS Cess or the Commissioners of HSNS Cess, as the case may be, specified in the corresponding entry in column (3) of the said Table.

TABLE I

Jurisdiction of Principal Chief Commissioner/ Chief Commissioner of HSNS Cess in terms of Principal Commissioners/ Commissioners of HSNS Cess, Commissioners of HSNS Cess (Appeals), and Commissioners of HSNS Cess (Audit)

Sl. No.	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
1	Principal Chief Commissioner Ahmedabad	1.3.1	Commissioner Ahmedabad North	1.4.1	Commissioner (Appeals) Ahmedabad	1.5.1	Commissioner (Audit) Ahmedabad
		1.3.2	Principal Commissioner Ahmedabad South				
		1.3.3	Commissioner Gandhinagar				
		1.3.4	Commissioner Rajkot	1.4.2	Commissioner (Appeals)	1.5.2	Commissioner (Audit) Rajkot

Sl. No	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
		1.3.5	Commissioner Bhavnagar		Rajkot		
		1.3.6	Commissioner Kutch (Gandhidham)				
2	Principal Chief Commissioner Bengaluru	2.3.1	Principal Commissioner Bengaluru East	2.4.1	Commissioner (Appeals I) Bengaluru	2.5.1	Commissioner (Audit I) Bengaluru
		2.3.2	Commissioner Bengaluru South				
		2.3.3	Commissioner Bengaluru North	2.4.2	Commissioner (Appeals II) Bengaluru	2.5.2	Commissioner (Audit II) Bengaluru
		2.3.4	Commissioner Bengaluru North West				
		2.3.5	Principal Commissioner Bengaluru West	2.4.3	Commissioner (Appeals) Mysuru	2.5.3	Commissioner (Audit) Mysuru
		2.3.6	Principal Commissioner Mysuru				
		2.3.7	Commissioner	2.4.4	Commissioner	2.5.4	Commissioner

Sl. No .	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
			Belgavi		(Appeals) Belgavi		(Audit) Belgavi
		2.3.8	Commissioner Mangalore				
3	Chief Commissioner Bhopal	3.3.1	Principal Commissioner Bhopal	3.4.1	Commissioner (Appeals) Bhopal	3.5.1	Commissioner (Audit) Bhopal
		3.3.2	Commissioner Jabalpur				
		3.3.3	Principal Commissioner Raipur	3.4.2	Commissioner (Appeals) Raipur	3.5.2	Commissioner (Audit) Raipur
		3.3.4	Commissioner Indore	3.4.3	Commissioner (Appeals) Indore	3.5.3	Commissioner (Audit) Indore
		3.3.5	Commissioner Ujjain				
4	Chief Commissioner Bhubaneswar	4.3.1	Principal Commissioner Bhubaneswar	4.4.1	Commissioner (Appeals) Bhubaneswar	4.5.1	Commissioner (Audit) Bhubaneswar
		4.3.2	Commissioner Rourkela				

Sl. No .	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
5	Chief Commissioner Chandigarh	5.3.1	Principal Commissioner Chandigarh	5.4.1	Commissioner (Appeals) Chandigarh	5.5.1	Commissioner (Audit) Chandigarh
		5.3.2	Commissioner Shimla				
		5.3.3	Commissioner Jammu	5.4.2	Commissioner (Appeals) Jammu	5.5.2	Commissioner (Audit) Jammu
		5.3.4	Principal Commissioner Ludhiana	5.4.3	Commissioner (Appeals) Ludhiana	5.5.3	Commissioner (Audit) Ludhiana
		5.3.5	Commissioner Jalandhar				
6	Principal Chief Commissioner Chennai	6.3.1	Principal Commissioner Chennai North	6.4.1	Commissioner (Appeals I) Chennai	6.5.1	Commissioner (Audit I) Chennai
		6.3.2	Commissioner Puducherry				
		6.3.3	Commissioner Chennai South	6.4.2	Commissioner (Appeals II) Chennai	6.5.2	Commissioner (Audit II) Chennai
		6.3.4	Commissioner				

Sl. No .	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
			Chennai Outer				
		6.3.5	Principal Commissioner Coimbatore	6.4.3	Commissioner (Appeals) Coimbatore	6.5.3	Commissioner (Audit) Coimbatore
		6.3.6	Commissioner Tiruchirapally				
		6.3.7	Commissioner Madurai				
		6.3.8	Commissioner Salem				
7	Principal Chief Commissioner Delhi	7.3.1	Principal Commissioner Delhi North	7.4.1	Commissioner (Appeals I) Delhi	7.5.1	Commissioner (Audit I) Delhi
		7.3.2	Commissioner Delhi East				
		7.3.3	Principal Commissioner Delhi South	7.4.2	Commissioner (Appeals II) Delhi	7.5.2	Commissioner (Audit II) Delhi
		7.3.4	Commissioner Delhi West				

Sl. No .	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
8	Chief Commissioner Guwahati	8.3.1	Principal Commissioner Guwahati	8.4.1	Commissioner (Appeals) Guwahati	8.5.1	Commissioner (Audit) Shillong
		8.3.2	Commissioner Dibrugarh				
		8.3.3	Commissioner Shillong				
		8.3.4	Commissioner Itanagar				
		8.3.5	Commissioner Dimapur				
		8.3.6	Commissioner Imphal				
		8.3.7	Commissioner Aizawl				
		8.3.8	Commissioner Agartala				
9	Chief Commissioner Hyderabad	9.3.1	Principal Commissioner Hyderabad	9.4.1	Commissioner (Appeals I) Hyderabad	9.5.1	Commissioner (Audit I) Hyderabad

Sl. No .	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
		9.3.2	Commissioner Rangareddy				
		9.3.3	Commissioner Medchal	9.4.2	Commissioner (Appeals II) Hyderabad	9.5.2	Commissioner (Audit II) Hyderabad
		9.3.4	Commissioner Secunderabad				
10	Chief Commissioner Jaipur	10.3.1	Principal Commissioner Jaipur	10.4.1	Commissioner (Appeals) Jaipur	10.5.1	Commissioner (Audit) Jaipur
		10.3.2	Commissioner Alwar				
		10.3.3	Commissioner Jodhpur	10.4.2	Commissioner (Appeals) Jodhpur	10.5.2	Commissioner (Audit) Jodhpur
		10.3.4	Commissioner Udaipur				
11	Principal Chief Commissioner Kolkata	11.3.1	Principal Commissioner Kolkata North	11.4.1	Commissioner (Appeals I) Kolkata	11.5.1	Commissioner (Audit I) Kolkata
		11.3.2	Commissioner Kolkata South				

Sl. No	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
		11.3.3	Commissioner Howrah	11.4.2	Commissioner (Appeals II) Kolkata	11.5. 2	Commissioner (Audit II) Kolkata
		11.3.4	Commissioner Haldia				
		11.3.5	Commissioner Siliguri	11.4.3	Commissioner (Appeals) Siliguri	11.5. 3	Commissioner (Audit) Durgapur
		11.3.6	Commissioner Bolpur				
12	Principal Chief Commissioner Lucknow	12.3.1	Principal Commissioner Lucknow	12.4.1	Commissioner (Appeals) Lucknow	12.5. 1	Commissioner (Audit) Lucknow
		12.3.2	Commissioner Agra				
		12.3.3	Commissioner Kanpur	12.4.2	Commissioner (Appeals) Allahabad	12.5. 2	Commissioner (Audit) Kanpur
		12.3.4	Commissioner Allahabad				
		12.3.5	Commissioner Varanasi				
	Chief	13.3.1	Principal	13.4.1	Commissioner	13.5.	Commissioner

Sl. No .	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
13	Commissioner Meerut		Commissioner Meerut		(Appeals) Meerut	1	(Audit) Meerut
		13.3.2	Commissioner Ghaziabad				
		13.3.3	Principal Commissioner Noida	13.4.2	Commissioner (Appeals) Noida	13.5.2	Commissioner (Audit) Noida
		13.3.4	Commissioner Gautam Buddh Nagar				
		13.3.5	Commissioner Dehradun	13.4.3	Commissioner (Appeals) Dehradun	13.5.3	Commissioner (Audit) Dehradun
14	Principal Chief Commissioner Mumbai	14.3.1	Principal Commissioner Mumbai South	14.4.1	Commissioner (Appeals I) Mumbai	14.5.1	Commissioner (Audit I) Mumbai
		14.3.2	Principal Commissioner Mumbai East	14.4.2	Commissioner (Appeals II) Mumbai	14.5.2	Commissioner (Audit II) Mumbai
		14.3.3	Commissioner Mumbai Central				

Sl. No	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
		14.3.4	Commissioner Mumbai West	14.4.3	Commissioner (Appeals III) Mumbai	14.5.3	Commissioner (Audit III) Mumbai
		14.3.5	Commissioner Palghar				
		14.3.6	Commissioner Raigarh	14.4.4	Commissioner (Appeals) Raigarh	14.5.4	Commissioner (Audit) Raigarh
		14.3.7	Commissioner Navi Mumbai				
		14.3.8	Commissioner Belapur				
		14.3.9	Commissioner Thane	14.4.5	Commissioner (Appeals) Thane	14.5.5	Commissioner (Audit) Thane
		14.3.10	Commissioner Thane Rural				
		14.3.11	Commissioner Bhiwandi				
15	Chief Commissioner Nagpur	15.3.1	Principal Commissioner Nagpur-I	15.4.1	Commissioner (Appeals) Nagpur	15.5.1	Commissioner (Audit) Nagpur

Sl. No .	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
		15.3.2	Commissioner Nagpur-II				
		15.3.3	Commissioner Nashik	15.4.2	Commissioner (Appeals) Nashik	15.5.2	Commissioner (Audit) Nashik
		15.3.4	Commissioner Aurangabad				
16	Chief Commissioner Panchkula	16.3.1	Principal Commissioner Gurugram	16.4.1	Commissioner (Appeals) Gurugram	16.5.1	Commissioner (Audit) Gurugram
		16.3.2	Commissioner Faridabad				
		16.3.3	Commissioner Panchkula	16.4.2	Commissioner (Appeals) Panchkula	16.5.2	Commissioner (Audit) Panchkula
		16.3.4	Commissioner Rohtak				
17	Chief Commissioner Pune	17.3.1	Principal Commissioner Pune-I	17.4.1	Commissioner (Appeals) Pune-I	17.5.1	Commissioner (Audit I) Pune
		17.3.2	Commissioner Kolhapur				

Sl. No	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
		17.3.3	Commissioner Pune-II	17.4.2	Commissioner (Appeals) Pune-II	17.5. 2	Commissioner (Audit II) Pune
		17.3.4	Commissioner Goa	17.4.3	Commissioner (Appeals) Goa		
18	Chief Commissioner Ranchi	18.3.1	Principal Commissioner Patna-I	18.4.1	Commissioner (Appeals) Patna	18.5. 1	Commissioner (Audit) Patna
		18.3.2	Commissioner Patna-II				
		18.3.3	Principal Commissioner Ranchi	18.4.2	Commissioner (Appeals) Ranchi	18.5. 2	Commissioner (Audit) Ranchi
		18.3.4	Commissioner Jamshedpur				
19	Chief Commissioner Thiruvananthapuram	19.3.1	Commissioner Thiruvananthapuram	19.4.1	Commissioner (Appeals) Kochi	19.5. 1	Commissioner (Audit) Kochi
		19.3.2	Principal Commissioner Kochi				
		19.3.3	Commissioner				

Sl. No .	Principal Chief Commissioner/ Chief Commissioner of HSNS Cess	Jurisdiction in terms of Principal Commissioner/ Commissioner of HSNS Cess		Jurisdiction in terms of Commissioner of HSNS Cess (Appeals)		Jurisdiction in terms of Commissioner of HSNS Cess (Audit)	
(1)	(2)	(3)		(4)		(5)	
			Kozhikode				
20	Chief Commissioner Vadodara	20.3.1	Principal Commissioner Vadodara-I	20.4.1	Commissioner (Appeals) Vadodara	20.5.1	Commissioner (Audit) Vadodara
		20.3.2	Commissioner Vadodara-II				
		20.3.3	Commissioner Surat	20.4.2	Commissioner (Appeals) Surat	20.5.2	Commissioner (Audit) Surat
		20.3.4	Commissioner Daman				
21	Chief Commissioner Visakhapatnam	21.3.1	Principal Commissioner Visakhapatnam	21.4.1	Commissioner (Appeals) Guntur	21.5.1	Commissioner (Audit) Guntur
		21.3.2	Commissioner Guntur				
		21.3.3	Commissioner Tirupati				

TABLE II**Territorial Jurisdiction of Principal Commissioner/ Commissioner of HSNS Cess**

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
1	Agartala	State of Tripura.
2	Agra	Districts of Agra, Firozabad, Mahamaya Nagar, Mathura, Aligarh, Auraiya, Etawah, Kasi Ram Nagar and Etah in the State of Uttar Pradesh.
3	Ahmedabad North	Entire area on the eastern side of Sabarmati river starting from Nehru Bridge towards northern side of Relief road extending up to Kalupur, on southern side to the east of railway tracks from Kalupur bridge to Sarangpur Bridge. From Sarangpur Bridge to the northern side of the road from Sarangpur Bridge to the corner of Patel Mills on Rakhial Road via Hathikhai. From Patel Mills, there is an imaginary boundary lying on the outer boundary of Patel Mills and Raipur Mills (including both mills) and, then, the wall separating the Raipur Mills and Vivekanand Mill, the imaginary boundary runs through the roads between Rakhial Society and Rakhial Village passing through the backside of Monogram Mills upto Naroda Highway. From there, it includes the area lying on the eastern side of Narol-Naroda Highway upto the intersection of Narol-Naroda Highway and Odhav Road at Indian Oil Corporation, and Muthia, Ainasan, Pardhol, Vehlal, Juka, Naroda Lialis, Navrangpur Village of Dascroi Taluk. The jurisdiction also includes the entire area of City Taluka west of Sabarmati River (excluding the area falling South from the line running from Nehru Bridge to Navrangpur Police Station via Ashram Road, Swastik Char Rasta, Commerce Six Road towards Drive-in Road upto Thaltej Cross Road on S.G. Highway, from Thaltej Cross Road upto the Sanand Cross Road on S G Highway on west side, on south side Ahmedabad City Taluka limit and on east side Sabarmati river from Nehru bridge

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		upto Ahmedabad City Taluka limit towards South) and all villages of Daskroi Taluka, on the western side of Sabarmati River. The jurisdiction also includes Sanand, Dholka, Dholera, Bavla, Mandal, Dhanduka, Viramgam and Detroj-Rampura Taluka of Ahmedabad District in the State of Gujarat.
4	Ahmedabad South	Area covering the City Taluka and the Daskroi Taluka in the District of Ahmedabad excluding (1) The area to the North of the Road starting from Riverfront near Times of India Office till S.G. highway via Swastik Char Rasta, Vijay Char Rasta, Memnagar Cross Road and Drive-in Road. (2) Area to the west of S.G. Highway starting from Thaltej Cross Roads towards Sanand Cross Roads till the limits of city taluka. (3) The portions and villages of both the talukas included in the jurisdiction of Ahmedabad North Commissionerate in the State of Gujarat.
5	Aizawl	State of Mizoram.
6	Allahabad	Districts of Allahabad, Sant Ravidas Nagar, Jaunpur, Sultanpur, Amethi (Gauriganj), Pratapgarh, Kaushambi, Chitrakoot, Banda, Fatehpur, Basti, Ambedkar Nagar, Faizabad and Raebareli in the State of Uttar Pradesh.
7	Alwar	Districts of Alwar, Khairthal-Tijara, Kotputli-Behror, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur, Sikar and Jhunjhunu in the state of Rajasthan.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
8	Aurangabad	Districts of Aurangabad, Jalna, Hingoli, Parbhani, Nanded, Latur, Osmanabad and Beed in the State of Maharashtra.
9	Belapur	The areas falling under following pin codes: 400614, 400701 to 400707, 400709 and 400710 in the State of Maharashtra.
10	Belgavi	Districts of Bidar, Gulbarga, Bijapur, Raichur, Bagalkot, Belgaum, Dharwar, Gadag, Bellary, Koppal, and Yadgir in the State of Karnataka covered under the postal pin code including: 580001 to 580009, 580011, 580020, 580021, 580023 to 580026, 580028 to 580032, 580112, 580114, 580118, 581103, 581105, 581107, 581113, 581117, 581195, 581196, 581201, 581204, 581206, 581207, 581209, 582101 to 582103, 582111 to 582120, 582201 to 582211, 583101 to 583104, 583111 to 583124, 583126, 583128 to 583130, 583132, 583134 to 583136, 583152, 583201, 583203, 583211, 583212, 583214 to 583239, 583268, 583275 to 583283, 584101 to 584103, 584111, 584113, 584115, 584116, 584118, 584120, 584122 to 584129, 584132 to 584136, 584138 to 584140, 584143, 584167, 584170, 584202, 584203, 585101 to 585106, 585201, 585202, 585210 to 585229, 585236, 585237, 585265, 585287, 585290 to 585292, 585301 to 585331, 585353, 585355, 585401 to 585403, 585411 to 585419, 585421, 585436, 585437, 585443, 586101 to 586104, 586108, 586109, 586111 to 586125, 586127 to 586130, 586201 to 586217, 587101 to 587103, 587111 to 587122, 587124, 587125, 587154, 587155, 587201 to 587207, 587301, 587311 to 587316, 587330, 590001, 590003, 590005, 590006, 590008 to 590011, 590014 to 590016, 590018, 590019, 591101 to 591104, 591106 to 591131, 591136, 591143, 591147, 591153, 591156, 591173, 591201, 591211

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		to 591248, 591254, 591263, 591265, 591287, 591301 to 591317, 591340 and 591344 .
11	Bengaluru East	Areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Kolar District, in the State of Karnataka: 560005, 560007, 560008, 560016, 560017, 560025, 560033, 560035 to 560038, 560042, 560043, 560047, 560048, 560049, 560066, 560067, 560071, 560075, 560084, 560087, 560093, 560103, 562114, 562122, 562125, 562129, 563101 to 563103, 563113 to 563122, 563126 to 563139, 563160 to 563162. Any other pin codes falling within Kolar District which are not mentioned specifically in the jurisdiction of any of the Commissionerates .
12	Bengaluru North	The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Chikkaballapura District in the State of Karnataka: 560001, 560003, 560006, 560009, 560012, 560014, 560020, 560021, 560024, 560032, 560045, 560046, 560051, 560052, 560054, 560055, 560063 to 560065, 560077, 560080, 560092, 560094, 560097, 560106, 560300, 561203 to 561213, 561228, 562101 to 562105, 562110, 562135, 562149, 562157, 562163, 562164, 563123 to 563125, 563146 and 563159. Any other pin codes falling within the jurisdiction of Bengaluru Rural District and Chikkaballapura District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.
13	Bengaluru North West	The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		Rural District, Tumkur District, Chitradurga District, Davangere District and Haveri District in the State of Karnataka: 560013, 560015, 560022, 560031, 560057, 560058, 560073, 560088 to 560091, 560107, 561202, 562111, 562123, 562132, 562162, 572101 to 572107, 572111 to 572129, 572130, 572132 to 572145, 572168, 572175, 572201, 572202, 572211 to 572228, 573114, 577001 to 577006, 577213, 577215, 577217 to 577219, 577221, 577223, 577224, 577230, 577231, 577501, 577502, 577511 to 577546, 577551 to 577558, 577566, 577589, 577596 to 577599, 577601, 577602, 581101, 581102, 581104, 581106, 581108 to 581112, 581115, 581116, 581118 to 581120, 581123, 581126, 581128, 581145, 581148, 581193, 581197, 581198, 581202, 581203, 581205, 581208, 581210 to 581213, 583125, 583127, 583131, 583137 and 583213. Any other pin codes falling within the jurisdiction of Tumkur District, Chitradurga District, Davangere District and Haveri District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.
14	Bengaluru South	The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District in the State of Karnataka: 560002, 560004, 560011, 560027, 560029, 560030, 560034, 560041, 560068, 560069, 560076, 560078, 560081, 560083, 560095, 560099, 560100, 560102, 560105, 560108, 560111, 560112, 560114, 560210, 561229, 562106, 562107, 562158. Any other pin codes falling within the jurisdiction of Bengaluru Urban Districts which are not mentioned specifically in the jurisdiction of any of the Commissionerates.
15	Bengaluru West	Areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District and Ramnagaram District, in the State of Karnataka: 560010, 560018, 560019, 560023, 560026,

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		560028, 560039, 560040, 560044, 560050, 560053, 560056, 560059 to 560062, 560070, 560072, 560074, 560079, 560082, 560085, 560086, 560096, 560098, 560104, 560109, 560110, 561101, 561201, 562108, 562109, 562112, 562117, 562119 to 562121, 562126 to 562128, 562130, 562131, 562138, 562145, 562159 to 562161, 571501 and 571511. Any other pin codes falling within the jurisdiction of Ramnagaram District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.
16	Bhavnagar	Districts of Bhavnagar, Surendranagar, Amreli, Junagadh, Porbandar, Gir- Somnath and Botad in the State of Gujarat.
17	Bhiwandi	The areas falling under following pin codes: 400607, 400608, 400615, 401204, 421101, 421302, 421305, 421308, 421311 and 421312 in the State of Maharashtra.
18	Bhopal	Districts of Bhopal, Vidisha, Raisen, Hoshangabad, Harda, Sehore, Betul, Sagar, Rajgarh, Gwalior, Guna, Bhind, Morena, Sheopur, Shivpuri, Ashoknagar, Datia in the State of Madhya Pradesh.
19	Bhubaneswar	Districts of Khurda, Cuttack, Kendrapara, Jagatsinghpur, Puri, Jajpur, Bhadrak, Balasore, Dhenkanal, Nayagarh, Ganjam, Rayagada, Gajapati, Koraput, Malkangiri, Nabrangpur, Kandhamal and Kalahandi in the State of Odisha. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Odisha .

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
20	Bolpur	Districts of Murshidabad, Birbhum, Purulia, Purba Bardhman, Paschim Bardhman and Bankura in the State of West Bengal.
21	Chandigarh	Union Territory of Chandigarh.
22	Chennai North	Chennai Corporation Zone Nos. I to IX. (From Ward Nos. 1 to 126 in existence as on 1-4-2017) in the State of Tamil Nadu. The continental shelf and exclusive economic zone contiguous to the eastern coast of India. Explanation: The eastern coast of India refers to the coast adjacent to the states or Union Territories, as the case may be, of West Bengal, Odisha, Andhra Pradesh, Puducherry, Tamil Nadu and Andaman and Nicobar Islands .
23	Chennai Outer	Districts of Viluppuram, Kallakurichi, Thiruvannamalai, Vellore, Tirupathur, Ranipet, Tiruvallur, Kanchipuram, Chengalpattu and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.
24	Chennai South	Areas comprising of Chennai Corporation Zones Nos. X to XV (From Ward Nos. 127 to 200 in existence as on 1-4-2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
25	Coimbatore	Districts of Coimbatore, Nilgiris and the District of Tirupur excluding Dharapuram, Kangeyam and Uthukkuli Taluks in the State of Tamil Nadu.
26	Daman	Union territories of Daman and Diu and Dadra and Nagar Haveli.
27	Dehradun	State of Uttarakhand.
28	Delhi East	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, East Delhi, South Delhi, New Delhi, North East Delhi, Shahdara and South East Delhi in the Union Territory of Delhi: 110003, 110013, 110014, 110019, 110024, 110025, 110031, 110032, 110044, 110049, 110051, 110053, 110065, 110090, 110091, 110092, 110093, 110094, 110095, 110096, 110098, 110099 .
29	Delhi North	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, Central Delhi, North Delhi and North West Delhi in the Union Territory of Delhi: 110002, 110005, 110006, 110007, 110009, 110033, 110035, 110036, 110039, 110040, 110042, 110054, 110055, 110060, 110082, 110084, 110088 .
30	Delhi South	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, New Delhi, South Delhi, South East Delhi and South West Delhi in the Union Territory of Delhi: 110001, 110004, 110010, 110011, 110012, 110016, 110017, 110020, 110021, 110022, 110023, 110028, 110029, 110030, 110037, 110038, 110043, 110045, 110046, 110047, 110048, 110050, 110057, 110061,

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		110062, 110066, 110067, 110068, 110069, 110070, 110071, 110072, 110073, 110074, 110075, 110076, 110077, 110078, 110079, 110080, 110097 .
31	Delhi West	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, North Delhi, West Delhi, Central Delhi and North West Delhi in the Union Territory of Delhi: 110008, 110015, 110018, 110026, 110027, 110034, 110041, 110052, 110056, 110058, 110059, 110063, 110064, 110081, 110083, 110085, 110086, 110087, 110089 .
32	Dibrugarh	Districts of Tinsukia, Dibrugarh, Charaideo, Sivasagar, Jorhat, Golaghat, Majuli, Darrang, Udalguri, Sonitpur, Biswanath, Lakhimpur and Dhemaji in the State of Assam.
33	Dimapur	State of Nagaland.
34	Faridabad	Districts namely Faridabad, Palwal, Mewat, Rewari and Mahendergarh in the State of Haryana.
35	Gandhinagar	Districts of Gandhinagar, Sabarkantha, Aravalli, Mehsana, Banaskantha and Patan Districts in the State of Gujarat.
36	Gautam Buddhha Nagar	District of Gautam Buddhha Nagar (excluding the areas falling under the jurisdiction of New Okhla Industrial Development Authority

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		(NOIDA) in the District of Gautam Buddhha Nagar) and Districts of Bulandshahar, Bareilly, Badaun, Sambhal and Pilibhit in the State of Uttar Pradesh.
37	Ghaziabad	District of Ghaziabad in the State of Uttar Pradesh.
38	Goa	State of Goa. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Goa .
39	Guntur	Districts of West Godavari, Krishna, NTR, Eluru, Guntur, Bapatla, Palnadu, Prakasam, SPS Nellore, mandals of Kovvur, Chagullu, Tallapudi, Nidadavole, Undrajavaram, Peravali, Devarapalle, Gopalapuram and Nallajerla of East Godavari District and mandals of Gudur, Chillakaur, Kota, Vakadu, Chittampur, Balayapalli, Venkatagiri, Dakkili, Ozili, Naidupet, Pellakur, Doravarisatram, Sullurpeta and Tada of Tirupati District in the State of Andhra Pradesh. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Andhra Pradesh .
40	Gurugram	Revenue District of Gurugram in the State of Haryana.
41	Guwahati	Districts of Kamrup (Metro), Kamrup (Rural), Baksa, Kokrajhar, Bongaigon, Chirang, Barapeta, Dhubri, South Salmara-Mankachar, Nalbari, Goalpara, Morigaon, Nagoan, Hojai, East Karbi Anglong,

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		West Karbi Anglong, Dima Hasao, Cachar, Hailakandi and Karimganj in the State of Assam.
42	Haldia	Union Territory of Andaman and Nicobar Islands, Districts of Purba Medinipur, Paschim Medinipur, Jhargram and Block Amta-I, Amta-II, Bagnan I, Jagatballavpur, Panchala, Udaynarayanpur, Domjur and Uluberia II of Howrah District in the State of West Bengal. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of West Bengal and the Union territory of Andaman and Nicobar Islands .
43	Howrah	Districts of Hooghly and Howrah except Blocks Amta-I, Amta II, Bagnan- I, Jagatballavpur, Panchala, Udaynarayanpur, Domjur and Uluberia-II in the District of Howrah in the State of West Bengal.
44	Hyderabad	Ward Nos. 24, 26 to 80, 89 and 91 to 103 of Greater Hyderabad Municipal Corporation falling in Hyderabad District and Rajendranagar Mandal of Rangareddy District in the State of Telangana.
45	Imphal	State of Manipur.
46	Indore	Districts of Indore and Dewas in the State of Madhya Pradesh.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
47	Itanagar	State of Arunachal Pradesh.
48	Jabalpur	Districts of Jabalpur, Narsinghpur, Mandla, Dindori, Katni, Umaria, Shahdol, Anuppur, Chhindwara, Seoni, Balaghat, Satna, Panna, Rewa, Sidhi, Singroli, Damoh, Chhatarpur and Tikamgarh in the State of Madhya Pradesh.
49	Jaipur	Districts of Jaipur, Ajmer, Beawer and Tonk in the state of Rajasthan.
50	Jalandhar	Districts of Amritsar, Tarn Taran, Gurdaspur, Jalandhar, Kapurthala, Pathankot, Shaheed Bhagat Singh Nagar and Hoshiarpur in the State of Punjab.
51	Jammu	Union territory of Jammu and Kashmir and Union territory of Ladakh.
52	Jamshedpur	Districts of East Singbhum, West Singbhum and Saraikela - Kharsawan in the State of Jharkhand.
53	Jodhpur	Districts of Jodhpur, Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in the state of Rajasthan.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
54	Kanpur	Districts of Kanpur Nagar, Kanpur Dehat, Lalitpur, Jhansi, Mahoba, Hamirpur, Jalaun, Kannauj, Mainpuri and Farrukhabad in the State of Uttar Pradesh.
55	Kochi	Union Territory of Lakshadweep and Districts of Ernakulam, Idukki, Thrissur in the State of Kerala. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Kerala and the Union territory of Lakshadweep .
56	Kolhapur	Districts of Satara, Sangli, Kolhapur, Ratnagiri and Sindhudurg in the State of Maharashtra.
57	Kolkata North	Ward Nos. 1 to 62 of Kolkata Municipal Corporation and Districts of North 24 Paraganas and Nadia in the State of West Bengal.
58	Kolkata South	Ward Nos. 63 to 144 of Kolkata Municipal Corporation and the entire Districts of South 24 Paraganas in the State of West Bengal.
59	Kozhikode	Districts of Palakkad, Malappuram, Kozhikode, Wayanad, Kannur and Kasaragod in the State of Kerala.
60	Kutch (Gandhidham)	District of Kutch in the State of Gujarat.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
61	Lucknow	Districts of Lucknow, Barabanki, Balrampur, Shravasti, Behraich, Gonda, Unnao, Sitapur, Lakhimpur, Shahjahanpur and Hardoi in the State of Uttar Pradesh.
62	Ludhiana	Districts of Ludhiana, Moga, Firozpur, Faridkot, Muktsar, Fazilka, Barnala, Sangrur, Mansa, Bhatinda, Patiala, Rupnagar, Ajitgarh and Fatehgarh Sahib in the State of Punjab.
63	Madurai	Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Tenkasi, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Veda sandur Taluk) in the State of Tamil Nadu. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Tamil Nadu and the Union territory of Puducherry .
64	Mangalore	Areas in the Revenue District of Dakshina Kannada, Udupi, Uttara Kannada in the State of Karnataka covered under the postal pin code including: 574101 to 574119, 574122, 574129, 574141 to 574146, 574148, 574150, 574153, 574154, 574197 to 574199, 574201, 574203, 574210 to 574214, 574216 to 574243, 574248, 574253, 574259, 574260, 574265, 574267, 574274, 574279, 574285, 574313, 574314, 574323 to 574328, 574509, 575001 to 575004, 575006 to 575008, 575010, 575013, 575015 to 575020, 575022, 575023, 575025, 575028 to 575030, 576101 to 576108, 576111 to 576115, 576117, 576120 to 576122, 576124, 576201, 576210 to 576235, 576247, 576257, 576282, 581121, 581129, 581186, 581187, 581301 to 581308, 581314 to 581363, 581365, 581384, 581396, 581400 to 581403, 581411, 581412, 581421, 581423, 581440, 581450, 581453.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Karnataka .
65	Medchal	Districts of Adilabad, Jagtial, Kamareddy, Karimnagar, Komaran Bheem (Asifabad), Mancherial, Medak, Nirmal, Nizamabad, Peddapalli, Rajanna, (Sircilla), Sangareddy, Siddipet, Vikarabad and Secunderabad Cantonment Board Area and Medchal (Malkajgiri) District (Ward Nos. 114 to 141 of Greater Hyderabad Municipal Corporation but excluding Uppal, Kapra, Medipally and Ghatkesar Mandals) in the State of Telangana.
66	Meerut	Districts of Meerut, Baghpat, Muzaffarnagar, Saharanpur, Shamli, Amroha, Moradabad, Bijnore and Rampur in the State of Uttar Pradesh.
67	Mumbai Central	The areas falling under following pin codes: 400003, 400008 to 400018, 400025 to 400028, 400030, 400033 and 400034 in the State of Maharashtra.
68	Mumbai East	The areas falling under following pin codes: 400019, 400022, 400024, 400029, 400031, 400037, 400041, 400051, 400059, 400060, 400063, 400065, 400069, 400070, 400072, 400077, 400084, 400086, 400089, 400093, 400096, 400097, 400098 and 400099 in the State of Maharashtra.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
69	Mumbai South	The areas falling under following pin codes: 400001, 400002, 400004 to 400007, 400020, 400021, 400023, 400032, 400035, 400036, 400038 and 400039 in the State of Maharashtra. The continental shelf and exclusive economic zone contiguous to the western coast of India. Explanation: The western coast of India refers to the coast adjacent to the States or Union Territories, as the case may be, of Gujarat, Maharashtra, Goa, Daman and Diu, Karnataka, Kerala and Lakshadweep .
70	Mumbai West	The areas falling under following pin codes: 400040, 400047 to 400050, 400052 to 400058, 400061, 400062, 400064, 400090, 400095, 400102, 400104, 400105 in the State of Maharashtra. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Maharashtra .
71	Mysuru	Area in the revenue Districts of Mysuru, Mandya, Chamarajanagar, Kodagu, Hassan, Chikmagalur and Shivamogga in the State of Karnataka covered under postal pin codes including: 570001 to 570012, 570014 to 570020, 570022, 570023, 570025 to 570031, 571101 to 571111, 571114, 571116 to 571122, 571124 to 571129, 571134, 571187, 571189, 571201, 571211 to 571219, 571231, 571232, 571234 to 571237, 571247 to 571254, 571301, 571302, 571311 to 571316, 571320, 571401, 571403 to 571405, 571415 to 571419, 571421 to 571427, 571429 to 571436, 571438 to 571446, 571448, 571450, 571455, 571457, 571463, 571475 to 571478, 571490, 571601 to 571607, 571610, 571617, 571802, 571807, 571811, 571812, 573101 to 573103, 573111 to 573113, 573115 to 573120, 576121, 573122 to 573131, 573133 to 573137, 573141, 573142, 573144, 573150, 573162, 573164, 573165, 573201, 573202, 573211, 573212, 573214 to 573220, 573225, 573226, 577101,

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		577102, 577111 to 577117, 577120 to 577140, 577142, 577144 to 577146, 577160, 577168, 577175, 577179 to 577182, 577201 to 577205, 577211, 577213 to 577233, 577243, 577245, 577301, 577302, 577401, 577411, 577413 to 577419, 577421, 577423 to 577436, 577448, 577451 to 577453, 577544, 577548 to 577552.
72	Nagpur I	<p>1. Following Areas of Nagpur District:</p> <p>(a) Area covered by Municipal limits of Nagpur city lying south of interconnected Sections of National Highway/State Highway/Internal Roads as under:</p> <p>(i) Section of National Highway 6 from Wadi end till Variety Square,</p> <p>(ii) Section of National Highway 7 connecting Variety Square and Panchsheel Square,</p> <p>(iii) Sections of Internal Roads connecting Panchsheel Square and Ashok Square via Dhantoli Police station and Baidyanath Square,</p> <p>(iv) Section of State Highway 9 from Ashok Square towards Umrer.</p> <p>(b) Parts of Nagpur (Rural) Tehsil adjoining Tehsils of Hingna, Nagpur (Urban), Kamptee, Umrer and Kuhi of Nagpur District,</p> <p>(c) Tehsils of Hingna, Umrer, Bhiwapur and Kuhi of Nagpur District.</p>

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		<p>2. District of Wardha (Excluding Tehsils of Ashti, Arvi and Karanja), and</p> <p>3. Districts of Bhandara, Gondia, Chandrapur and Gadchiroli in the State of Maharashtra .</p>
73	Nagpur II	<p>1. Following Areas of Nagpur District:</p> <p>(a) Municipal limits of Nagpur city excluding the areas covered by Nagpur-I</p> <p>(b) Parts of Nagpur (Rural) Tehsil excluding the areas covered by Nagpur-I.</p> <p>(c) All other Tehsils of Nagpur District excluding the Tehsils covered by Nagpur-I.</p> <p>2. Tehsils of Ashti, Arvi and Karanja in Wardha District; and</p> <p>3. Districts of Amravati, Yavatmal, Akola, Washim and Buldhana in the State of Maharashtra .</p>
74	Nashik	Districts of Nashik, Dhule, Nandurbar, Jalgaon and Ahmednagar in the State of Maharashtra.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
75	Navi Mumbai	The areas falling under following pin codes 400042, 400043, 400046, 400071, 400073 to 400076, 400078 to 400083, 400085, 400087, 400088, 400094, 400603, 400611, 400612, 400708 in the State of Maharashtra.
76	Noida	Areas falling under the jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the District of Gautam Buddhha Nagar and area falling in District of Hapur in the State of Uttar Pradesh.
77	Palghar	The areas falling under following pin codes : 401102, 401103, 401201 to 401203, 401205 to 401210, 401301 to 401306, 401401 to 401407, 401501 to 401506, 401601 to 401610, 401701 to 401703 in the State of Maharashtra.
78	Panchkula	Revenue Districts namely Panchkula, Panipat, Yamuna Nagar, Ambala, Karnal, Kaithal and Kurukshetra in the State of Haryana.
79	Patna I	Districts of Patna, Buxar, Kaimur (Bhabhua), Bhojpur, Rohtas, Arwal, Jehanabad, Aurangabad, Gaya, Nawada, Nalanda, Sheikhpura, Lakhisarai, Jamui, Munger, Banka and Bhagalpur in the State of Bihar.
80	Patna II	Districts of Vaishali, Saran, Gopalganj, Muzaffarpur, West Champaran, East Champaran, Sitamarhi, Sheohar, Madhubani, Darbhanga, Supaul, Begusarai, Saharsa, Madhepura, Khagaria,

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		Purnia, Araria, Katihar, Kishanganj, Samastipur and Siwan in the State of Bihar.
81	Puducherry	Union Territory of Puducherry including Karaikal, Mahe and Yanam.
82	Pune I	<p>(i) Area of Junnar, Ambegaon, Khed, Shirur, Maval and Mulshi Talukas of Pune District; and</p> <p>(ii) Part of Haveli Taluka of Pune district comprising of PIN Code 411001, 411006, 411012, 411013, 411014, 411015, 411017, 411018, 411019, 411026, 411027, 411031, 411032, 411033, 411034, 411035, 411036, 411039, 411044, 411047, 411057, 411061, 411062, 412101, 412109, 412110, 412201, 412202, 412216, 412207 and 412307; and</p> <p>(iii) Area of PIN code 412202 falling in Haveli and Daund Talukas of Pune District in the State of Maharashtra.</p>
83	Pune II	<p>(i) Area of Velhe, Bhor, Purandhar, Baramati, Indapur Talukas of Pune District; and</p> <p>(ii) Part of Haveli Taluka of Pune District comprising of PIN code numbers 411002, 411003, 411004, 411005, 411007, 411008, 411009, 411011, 411016, 411020, 411021, 411022, 411023, 411024, 411025, 411028, 411030, 411037, 411038, 411040, 411041, 411042, 411043, 411045, 411046, 411048, 411051, 411052, 411058, 411060, [411069,] 412205 and 412308; and</p> <p>(iii) Daund Taluka of Pune district except the area falling in PIN Code number 412202; and</p>

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		(iv) District of Solapur in the State of Maharashtra .
84	Raigarh	The areas falling under following pin codes: 402101 to 402118, 402120, 402122, 402125, 402126, 402201 to 402210, 402301 to 402309, 402401 to 402406, 410101, 410102, 410201 to 410212, 410216 to 410222 and 415213 in the State of Maharashtra.
85	Raipur	State of Chhattisgarh.
86	Rajkot	Districts of Rajkot, Morbi, Jamnagar, and Devbhumi Dwarka in the State of Gujarat. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Gujarat and the Union territories of Daman and Diu .
87	Ranchi	Districts of Ranchi, Lohardaga, Simdega, Gumla, Khunti, Ramgarh, Hazaribagh, Chatra, Palamu, Garhwa, Latehar, Bokaro, Giridih, Koderma, Dhanbad, Deogarh, Jamtara, Pakur, Sahibganj, Godda and Dumka in the State of Jharkhand.
88	Rangareddy	Districts of Bhadrachali, Jogulamba (Gadwal), Khammam, Mahaboobnagar, Nagarkurnool, Nalgonda, Suryapet and Wanaparthy and Rangareddy District (Ward Nos. 11 to 23, 25 and 104 to 110 of Greater Hyderabad Municipal Corporation but excluding Rajendranagar Mandal) in the State of Telangana.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
89	Rohtak	Districts namely Rohtak, Jhajjar, Bhiwani, Charkhi Dadri, Jind, Hisar, Sirsa, Fatehabad and Sonapat in the State of Haryana.
90	Rourkela	Districts of Anugul, Sundergarh, Sambalpur, Deogarh, Jharsuguda, Subarnapur (Sonepur), Boudh, Bargarh, Bolangir, Keonjhar, Mayurbhanj and Nuapada in the State of Odisha.
91	Salem	Districts of Salem, Namakkal, Erode, Dharmapuri, Krishnagiri and Dharampuram, Kangeyam Taluk and Uthukkuli Taluks in the District of Tirupur in the State of Tamil Nadu.
92	Secunderabad	Districts of Jangaon, Jayashankar, Mahboobabad, Warangal (Rural), Warangal (Urban) and Yadadri and Ward Nos. 1 to 10, 81 to 88, 90 and 142 to 150 of Greater Hyderabad Municipal Corporation (falling in Hyderabad, Rangareddy and Medchal Districts) along with Uppal, Kapra, Medipally and Ghatkesar Mandals of Medchal District in the State of Telangana.
93	Shillong	State of Meghalaya.
94	Shimla	State of Himachal Pradesh.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
95	Siliguri	State of Sikkim and Districts of Darjeeling, Kalimpong, Jalpaiguri, Coochbehar, Alipurduar, Uttar Dinajpur, Dakshin Dinajpur and Malda in the State of West Bengal.
96	Surat	Districts of Surat, Navsari, Valsad, Dangs and Tapi in the State of Gujarat.
97	Thane	The areas falling under following pin codes: 400066, 400067, 400068, 400091, 400092, 400101, 400103, 400601, 400602, 400604, 400605, 400606, 400609, 400610, 400613, 400616, 401101, 401104 to 401107 in the State of Maharashtra.
98	Thane Rural	The areas falling under following pin codes: 421001 to 421005, 421102, 421103, 421201 to 421206, 421301, 421303, 421304, 421306, 421401 to 421403, 421501 to 421506, 421601 to 421605 in the State of Maharashtra.
99	Thiruvananthapuram	Districts of Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha and Kottayam in the State of Kerala.
100	Tiruchirapalli	Districts of Tiruchirappalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Mayiladuthurai, Cuddalore, and D. Gudalur village of Palayam Firka of Veda sandur Taluk of Dindigul District in the State of Tamil Nadu.

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
101	Tirupati	Districts of Chittoor, YSR Kadapa, Anantpur, Annamayya, Sri Satyasai, Nandyal, Kurnool and mandals of Buchi Naidu Kandriga, Varadaiahpalem, Satyavedu, Srikalahasti, Thottambedu, Renigunta, Yerpedu, Kumara Venkata Bhupala Puram, Nagalapuram, Pichatur, Narayanavanam, Tirupati Urban, Tirupati Rural, Chandragiri, Pakala, Ramachandrapuram, Vadamalapet, Puttur, Yerravaripalem and Chinnagottigallu of Tirupati district in the State of Andhra Pradesh.
102	Udaipur	Districts of Udaipur, Salumbar, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan.
103	Ujjain	Districts of Dhar, Khargone, Badwani, Khandwa, Burhanpur, Ratlam, Mandsaur, Neemuch, Jhabua, Alirajpur, Ujjain, Agar Malwa, Shajapur in the State of Madhya Pradesh.
104	Vadodara I	Vadodara District (excluding Savli and Desar Taluka), Anand, Kheda and Mahisagar Districts in the State of Gujarat.
105	Vadodara II	Districts of Panchmahal, Dahod, Chhota Udepur, Bharuch, Narmada and Savli-Desar Taluka of Vadodara District in the State of Gujarat.
106	Varanasi	Districts of Sonebhadra, Mirzapur, Varanasi, Chandauli, Ghazipur, Ballia, Mau, Azamgarh, Deoria, Kushinagar, Gorakhpur,

Sl. No.	Principal Commissioner/ Commissioner of HSNS Cess	Territorial Jurisdiction
(1)	(2)	(3)
		Maharajganj, Sant Kabir Nagar and Siddharth Nagar in the State of Uttar Pradesh.
107	Visakhapatnam	In the Districts of Srikakulam Vizianagaram, Visakhapatnam, Anarkapalli, Alluri Sitaramaraju, Parvatipurammanyam, Dr. B.R. Ambedkar Konaseema, Kakinada and mandals of Rajamahendravaram Urban, Rajamahendravaram Rural, Kadiam, Rajanagaram, Seethanagaram, Korukonda, Gokavaram, Anaparthi, Biccavolu and Rangampeta of East Godavari District in the State of Andhra Pradesh .

TABLE III**Jurisdiction of Commissioner of HSNS Cess (Appeals)**

Sl. No.	Commissioner of HSNS Cess (Appeals)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
1	Ahmedabad	Ahmedabad North, Ahmedabad South, Gandhinagar
2	Allahabad	Allahabad, Kanpur, Varanasi
3	Belgavi	Belgavi, Mangalore
4	Bengaluru-I	Bengaluru East, Bengaluru South
5	Bengaluru-II	Bengaluru North, Bengaluru North West
6	Bhopal	Bhopal, Jabalpur
7	Bhubaneswar	Bhubaneswar, Rourkela
8	Chandigarh	Chandigarh, Shimla
9	Chennai-I	Chennai North, Puducherry

Sl. No.	Commissioner of HSNS Cess (Appeals)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
10	Chennai-II	Chennai South, Chennai Outer
11	Coimbatore	Coimbatore, Tiruchirapally, Madurai, Salem
12	Dehradun	Dehradun
13	Delhi-I	Delhi North, Delhi East
14	Delhi-II	Delhi South, Delhi West
15	Goa	Goa
16	Guntur	Visakhapatnam, Guntur, Tirupati
17	Gurugram	Gurugram, Faridabad
18	Guwahati	Guwahati, Dibrugarh, Shillong, Itanagar, Dimapur, Imphal, Aizawl, Agartala
19	Hyderabad-I	Hyderabad, Rangareddy

Sl. No.	Commissioner of HSNS Cess (Appeals)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
20	Hyderabad-II	Medchal, Secunderabad
21	Indore	Indore, Ujjain
22	Jaipur	Jaipur, Alwar
23	Jammu	Jammu
24	Jodhpur	Jodhpur, Udaipur
25	Kochi	Thiruvananthapuram, Kochi, Kozhikode
26	Kolkata-I	Kolkata North, Kolkata South
27	Kolkata-II	Howrah, Haldia
28	Lucknow	Lucknow, Agra
29	Ludhiana	Ludhiana, Jalandhar

Sl. No.	Commissioner of HSNS Cess (Appeals)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
30	Meerut	Meerut, Ghaziabad
31	Mumbai-I	Mumbai South
32	Mumbai-II	Mumbai East, Mumbai Central
33	Mumbai-III	Mumbai West, Palghar
34	Mysuru	Mysuru, Bengaluru West
35	Nagpur	Nagpur-I, Nagpur-II
36	Nashik	Nashik, Aurangabad
37	Noida	Noida, Gautam Buddh Nagar
38	Panchkula	Panchkula, Rohtak
39	Patna	Patna-I, Patna-II

Sl. No.	Commissioner of HSNS Cess (Appeals)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
40	Pune-I	Pune-I, Kolhapur
41	Pune-II	Pune-II
42	Raigarh	Raigarh, Navi Mumbai, Belapur
43	Raipur	Raipur
44	Rajkot	Rajkot, Bhavnagar, Kutch (Gandhidham)
45	Ranchi	Ranchi, Jamshedpur
46	Siliguri	Siliguri, Bolpur
47	Surat	Surat, Daman
48	Thane	Thane, Thane Rural, Bhiwandi
49	Vadodara	Vadodara-I, Vadodara-II

TABLE IV**Jurisdiction of Commissioner of HSNS Cess (Audit)**

Sl. No.	Commissioner of HSNS Cess (Audit)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
1	Ahmedabad	Ahmedabad North, Ahmedabad South, Gandhinagar
2	Belgavi	Belgavi, Mangalore
3	Bengaluru-I	Bengaluru East, Bengaluru South
4	Bengaluru-II	Bengaluru North, Bengaluru North West
5	Bhopal	Bhopal, Jabalpur
6	Bhubaneswar	Bhubaneswar, Rourkela
7	Chandigarh	Chandigarh, Shimla
8	Chennai-I	Chennai North, Puducherry
9	Chennai-II	Chennai South, Chennai Outer

Sl. No.	Commissioner of HSNS Cess (Audit)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
10	Coimbatore	Coimbatore, Tiruchirapally, Madurai, Salem
11	Dehradun	Dehradun
12	Delhi-I	Delhi North, Delhi East
13	Delhi-II	Delhi South, Delhi West
14	Durgapur	Siliguri, Bolpur
15	Guntur	Visakhapatnam, Guntur, Tirupati
16	Gurugram	Gurugram, Faridabad
17	Hyderabad-I	Hyderabad, Rangareddy
18	Hyderabad-II	Medchal, Secunderabad
19	Indore	Indore, Ujjain

Sl. No.	Commissioner of HSNS Cess (Audit)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
20	Jaipur	Jaipur, Alwar
21	Jammu	Jammu
22	Jodhpur	Jodhpur, Udaipur
23	Kanpur	Kanpur, Allahabad, Varanasi
24	Kochi	Thiruvananthapuram, Kochi, Kozhikode
25	Kolkata-I	Kolkata North, Kolkata South
26	Kolkata-II	Howrah, Haldia
27	Lucknow	Lucknow, Agra
28	Ludhiana	Ludhiana, Jalandhar
29	Meerut	Meerut, Ghaziabad

Sl. No.	Commissioner of HSNS Cess (Audit)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
30	Mumbai-I	Mumbai South
31	Mumbai-II	Mumbai East, Mumbai Central
32	Mumbai-III	Mumbai West, Palghar
33	Mysuru	Mysuru, Bengaluru West
34	Nagpur	Nagpur-I, Nagpur-II
35	Nashik	Nashik, Aurangabad
36	Noida	Noida, Gautam Buddh Nagar
37	Panchkula	Panchkula, Rohtak
38	Patna	Patna-I, Patna-II
39	Pune-I	Pune-I, Kolhapur

Sl. No.	Commissioner of HSNS Cess (Audit)	Jurisdiction in terms of Principal Commissioner or Commissioner of HSNS Cess
(1)	(2)	(3)
40	Pune-II	Pune-II, Goa
41	Raigarh	Raigarh, Navi Mumbai, Belapur
42	Raipur	Raipur
43	Rajkot	Rajkot, Bhavnagar, Kutch (Gandhidham)
44	Ranchi	Ranchi, Jamshedpur
45	Shillong	Shillong, Guwahati, Dibrugarh, Itanagar, Dimapur, Imphal, Aizawl, Agartala
46	Surat	Surat, Daman
47	Thane	Thane, Thane Rural, Bhiwandi
48	Vadodara	Vadodara-I, Vadodara-II

7. This Order shall come into effect from the 1st day of February, 2026.

Himani
29/1/26
(Himani Bhayana)
Commissioner (CX)